

**SEMINOLE NATION OF OKLAHOMA
REQUEST FOR PROPOSAL
AUDIT SERVICES**

I. Introduction

General Information:

The Seminole Nation of Oklahoma is requesting proposals from certified public accounting firms to audit its financial statements for the fiscal year ending September 30, 2014. The audit shall be performed in accordance with the provisions included in the Request for Proposal and with the guidance provided by the OMB Circulars.

To be considered, one (1) original and seven (7) copies of the proposal must be received by Tammy Norris, Procurement Officer, Seminole Nation, PO Box 1498, Wewoka, OK, 74884, at or before 12:00 pm, 10th day of November, 2014. Faxed or e-mailed proposals will not be considered. Absolutely no exceptions shall be made for proposals not received by the appointed time. The Seminole Nation reserves the right to reject any and all proposals submitted.

The Seminole Nation reserves the right, where it may serve the Nation's interest, to request additional information or clarifications from proposers, or to allow corrections of error or omissions. At the discretion of the Seminole Nation Finance Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation and negotiation process. On behalf of the Seminole Nation General Council, the Finance Committee acts as the Nation's Audit Committee. While the initial Proposal has been prepared for Fiscal Year 2014, at the discretion of the Finance Committee, a multiple year contract may be negotiated.

Submission of the proposal indicates acceptance by the firm of the conditions contained herein unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Nation and the firm selected.

It is anticipated the selection of a firm will be completed by November 30, 2014 with audit work to begin on site in accordance with a schedule prepared and agreed to by the Proposer and the Seminole Nation Controller. All audit work must be concluded no later than May 31, 2015.

II. SCOPE OF WORK

The auditor will express an opinion on the fair presentation of the Nation's financial position as reflected in the financial statements prepared in conformity with generally accepted accounting principles.

The financial and compliance audit will involve all of the individual funds of the Seminole Nation. To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards, and standards applicable to financial audits contained in the *Government Auditing Standards*, as issued by the Comptroller General of the United States.

The auditor shall submit to the Seminole Nation of Oklahoma the following reports:

1. Independent Auditor's Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.
2. Independent Auditor's Report on Compliance and Internal Controls over Financial Reporting Based on an Audit of Financial Statements performed in accordance with *Government Auditing Standards*, and Independent Auditor's Report on Compliance with requirements applicable to each program and on internal control over compliance in accordance with OMB Circular A-133.
3. A Management letter, with appropriate recommendations commenting on material weakness in internal accounting control, reportable conditions and identifying possible noncompliance with financial related legal provisions.

A minimum of 60 copies of each audit report is required.

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years. The auditor will be required to make working papers available, upon request, to the Seminole Nation of Oklahoma and to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

The Seminole Nation utilizes Sage MIP accounting software. The Seminole Nation Fiscal Services Department will have accounting records ready for audit and will have accounting personnel available to assist the audit firm's personnel.

The annual report for the Fiscal Year Ended September 30, 2013 is available upon request.

III. SUBMISSION OF PROPOSALS

The following material is required to be received by November 10, 2014:

- (A) A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm offer.
- (B) Qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements. As such, the substance of proposals will carry more weight than their form or manner of presentation. A copy of the firm's latest peer review must also be included.
- (C) The auditing firm should provide an affirmative statement that it is independent of the Seminole Nation of Oklahoma.
- (D) The proposal should state the size of the firm, and the size of the firm's government audit staff. The proposal should also include proof of professional liability insurance covering any error or omissions committed during the audit.
- (E) The proposal should include a list of similar engagements with other Tribes. Indicate the name and telephone number of the principal client contact.
- (F) The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the requested services.
- (G) If Indian Preference or any other Federally Recognized Preference is being claimed, documentation should accompany the proposal. (See Certification Form.)
- (H) Executed Certification Form (Form is attached) and Non-Collusive Affidavit.

IV. EVALUATION

Proposals submitted will be forwarded to the Finance Committee for review and selection of the auditor.

The award of this contract shall be made to the responsible proposer whose proposal is most advantageous to the Seminole Nation of Oklahoma. The following point range will be used during the evaluation process:

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed. 0 to 40 Points
2. Technical experience of the auditing firm. 0 to 40 Points
3. Qualifications of staff, including consultants, to be assigned to the audit. 0 to 40 Points
4. Cost of the Audit. 0 to 30 Points
5. Indian Preference and/or all other Federally Recognized Preferences. 10 Points